

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H3/26/99

A Bill

HOUSE BILL 2224

5 By: Representative Booker
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For An Act To Be Entitled

9 "AN ACT TO AMEND THE CLAIMS FOR REFUND OF OVERPAYMENTS
10 PROVISION OF THE ARKANSAS TAX PROCEDURE ACT, ARKANSAS
11 CODE 26-18-507(a); AND FOR OTHER PURPOSES."

Subtitle

14 "AN ACT TO CONFORM THE ARKANSAS TAX CLAIM
15 FOR REFUND PROVISION TO THE SIMILAR
16 FEDERAL TAX CLAIM FOR REFUND PROVISION."
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code 26-18-507(a) is amended to read as follows:

22 "(a) Any taxpayer who has paid any state tax to the State of Arkansas,
23 ~~through error of fact, computation, or mistake of law,~~ in excess of the taxes
24 lawfully due shall, subject to the requirements of this chapter, be refunded
25 the overpayment of the tax determined by the director to be erroneously paid
26 upon the filing of an amended return or a verified claim for refund. This
27 subsection does not include actions based on Article 16, § 13 of the Arkansas
28 Constitution."
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30 SECTION 2. All provisions of this act of a general and permanent nature
31 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
32 Revision Commission shall incorporate the same in the Code.
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34 SECTION 3. If any provision of this act or the application thereof to
35 any person or circumstance is held invalid, such invalidity shall not affect
36 other provisions or applications of the act which can be given effect without

1 the invalid provision or application, and to this end the provisions of this
2 act are declared to be severable.

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4 SECTION 4. All laws and parts of laws in conflict with this act are
5 hereby repealed.

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/s/ Booker

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